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ABSTRACT

This manual describes procedures and presents guidelines for using the Dade County (Florida) School System's Average Dollar Base School Budgeting System. The Dade County budgeting system approximates the resource allocation method employed by the state of Florida under the Florida Education Finance Plan and is intended to help shift the responsibility for budgeting and resource allocation from the county to the individual school level. (JG)

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OPERATIONS MANUAL

for

AVERAGE DOLLAR BASE

SCHOOL BUDGETING SYSTEM

EA 009 207

Office of the Deputy Superintendent
The School Board of Dade County, Florida
May, 1976

OPERATIONS MANUAL

AVERAGE DOLLAR BASE SCHOOL BUDGETING SYSTEM

1976-77

Table of Contents

		Page
I.	STATUTORY BASIS FOR SCHOOL BUDGETING.	1
II.	AVERAGE DOLLAR BASE SCHOOL BUDGETING SYSTEM	3
III.	ALLOCATION OF FUNDS TO SCHOOLS FOR 1976-77	
	- Procedures for Allocation of FEFP Funds	4
	- Budget Format and Formula for School Allocation . .	5
IV.	PREPARATION OF THE 1976-77 SCHOOL BUDGET	
	- Revenue Generator	6
	- Budget Development Form	6
	- Guidelines to be Observed in Preparation of Budget	8
	. Personnel Guidelines	8
	. Salary and Fiscal Matters.	8
	- Salary Schedules.	8
	- Salary Supplements.	8
	- Substitute Teacher Pay.	9
	- Contracted Consultant Services.	9
	- In-County Travel.	9
	- Direct and Indirect Costs	9
	. Instructional and Support Programs	
	- Driver Education.	10
	- Vocational and Exceptional Child.	10
	- Secretarial	10
	- Adult Centers	11
	. Minor Capital Improvements	11
	. Utilities.	11
V.	APPROVAL AND ADMINISTRATION OF SCHOOL BUDGET	
	- Method of Approval of Individual Budgets . . .	12
	- Monitoring the School Budgeting System	12
VI.	EXHIBITS	
	- A - Elementary School Clerical Chart	13
	- B - Junior High School Clerical Chart.	14
	- C - Senior High School Clerical Chart.	15
	- D - Procedures for Requesting Capital Improvements :	16
	- E - Suggestions for Conservation of Energy	18
	- F - Florida Statute 6A-1.14.	19
	- G - Revenue Generator.	20
	- H - Budget Development Form.	22

STATUTORY BASIS FOR SCHOOL BUDGETING

Responsibility for the development and approval of the annual budgets of county school districts by statute rests with the superintendent of schools and the school board.

The exercise of that responsibility is subject to the directions established by the state legislature and state school officials; and over the last several years the state legislature has mandated that the school become a primary center in educational decision-making.

In its enactments over the last several years the legislature has established that:

1. It is the intent of the legislature that the individual public school shall be the basic unit of accountability in Florida. FS 228.165(1)

2. ... the primary unit for information and assessment shall be the individual school. FS 237.34(1) (a)

3. Each district shall report expenditures of all funds on a school-by-school and on an aggregate-district basis . . . FS 237.34(3)

4. By the 1975-76 fiscal year, an amount equal to at least seventy per cent (70%) of current operation funds of the Florida Education Finance Program . . . shall be expended by program cost categories in the district that generates the funds and in the K-3 program 80% of funds generated by district must be spent in these programs. FS 237.34(3)

5. By the 1976-77 fiscal year, eighty per cent (80%) of current operation funds of the Florida Education Finance Program shall be expended by basic program cost categories <u>in each school</u> that generates the funds. FS 237.34(3)

6. A district-by-district accounting shall be made for all categorical programs . . . , and such funds shall be expended for the cost of the identified programs in accordance with the regulations of the state board. FS 237.34(3)

The legislative thrust to make the individual school a primary center of financial decision-making was established at the time of the initial enactment of the Florida Education Finance Program in 1973.

In response to this mandated direction for budget making, the school board has moved in recent fiscal years to increase budget discretion at the school level.

In 1973-74 the school board adopted a system of allocating staff to schools which moved in the direction of program weights established by state legislation. In this year also schools were allowed greater discretion in the management of expenditures for materials, supplies and equipment.

For 1974-75 the school board further modified its system of allocating resources to schools by establishing certain personnel allocations as discretionary, thus permitting school officials to shift funds for those allocations within their budget. Discretion with reference to expenditures for materials, supplies and equipment was continued and increased.

Although the school board, in moving toward budget decentralization, is complying with legislative intent as statutorily established, it should be clear that the legal responsibility for the organization and control of schools is vested in the school board. The board has the authority to mandate programs and activities throughout the school system. FS 230.32

AVERAGE DOLLAR BASE SCHOOL BUDGETING SYSTEM

The Average Dollar Base School Budgeting System is a method of allocation of resources to schools which approximates the method of allocation of resources from the state to the counties under the Florida Education Finance Program. Under the Florida Education Finance Program, a state-wide formula is used which equitably distributes state funds for the operation of schools to all counties. This formula utilizes various components whose purpose is to make sure that all school systems receive an equal share of state dollars. The major difference in terms of allocation of resources to schools from the state distribution is that schools would compute the cost of all personnel on the basis of an average salary which would be county-wide. All other costs such as those for utilities, substitute teachers, minor construction, salary supplements, materials, equipment and supplies, would be based on actual cost. The components of the state formula are as follows:

FTE x CF x BSV x CD x % = Revenue

Definitions:

FTE	-	Full Time Equivalent Student (25 hours a week)
CF		Cost Factor (determined by the legislature)
BSV	-	Base Student Value (determined by the legislature)
CD	-	Cost Differential (determined by the legislature)
%	-	To be applied. Must be 80% for the 1976-77 school year. May be higher at the discretion of the school board.

This formula, under an average dollar base system, would also be used by the Dade County School Board for distribution of resources to all schools. In fact then, all schools would receive dollars on the basis of the students who are being served at the individual school. For example, schools with exceptional child students and vocational students would receive additional funds under the Florida Education Finance Program formula to provide adequately for their special needs.

Funds are also distributed to all schools for students in general programs. The weights that are provided for the various types of programs would be determined by the Dade County School Board according to the needs of the schools in Dade County. For example, under the Florida Education Finance Program, more resources are distributed for the K-3 program than for the 10-12, or senior high school, program.

Since the Dade County Schools have funds above those distributed through the Florida Education Finance Program, the Dade County School Board can assign these strictly local dollars to special programs.

The concept of an average dollar base system is that more decisions would be made at the local level. Therefore, it is recommended that categorical programs from the county level be kept at an absolute minimum, but that a system be provided to assure that every school in the Dade County School System is providing an outstanding education to all youngsters and that this fact can be assured through a system of control.

ALLOCATION OF FUNDS TO SCHOOLS FOR 1976-77

Under the Florida Education Finance Program (FEFP), the concept of the Average Dollar Base School Budgeting System involves further decentralization of budget decision-making at the school level. School budgets are developed first by computing the value of all students at a school on the basis of the FEFP formula. Secondly, additional dollars would be distributed to all schools based on strictly local dollars. The combination of these two sources of funds would provide the budget for each school. Since Dade County under the present law is required to distribute 6.3 mills to the FEFP, approximately the dollar value of 1.7 mills is available for distribution by the Dade County School Board.

Procedures for Allocation of FEFP Funds

The allocation of funds in the school budgets for 1976-77 is based upon estimated FTE students, by program, for 1976-77. These estimates are made in the Attendance Office. The basis for such estimates is the experience of each individual school during the 1975-76 school year, with adjustments made for shifts of programs or students. These estimates are made on the basis of the total year's FTE production. This means, in the case of senior high schools where losses are usually experienced in the latter part of the year, that their initial budgets are lower than those produced by the FTE based strictly on the first FTE count in October. Adjustments are made after the adoption of the budget by the school board, after the first FTE count in October, and again after the second FTE count in February.

Schools which experience unusual growth at other times may apply for additional funds under the following conditions:

> A memorandum is sent to the area director stating the exact number of additional FTE count in the school. The director signs the memorandum and sends it to the Office of Staffing Control where the situation is checked for accuracy and action taken, where needed.

In cases where loss of FTE occurs, funds will be removed from schools. The Attendance Office will notify Staffing Control in cases where loss of FTE occurs. The Office of Staffing Control will investigate the situation and where losses have occurred, the principal will be notified that funds will be removed from his budget. This often happens at the beginning of the school year when estimates for a particular school have been placed at too high a level. Under the present system, it has been the custom to remove teacher units when this has been the case.

Variances in county and school budgets may be caused by actions of the state legislature in changing cost factors or base student value. Changes can also be caused by reduction in state funds which may cause a lessening of the FTE value.

Budget Format and Formula for School Allocation

This budget is presented to the school in five parts:

1. General
2. Exceptional Child (15 sub categories, weights set by state legislature)
3. Vocational (6 sub categories, weights set by state legislature)
4. General Adult
5. Categorical by program:

    Foundation Funds
    Federal Programs
    Community Schools
    Bilingual Programs
    Elementary School Counselors
    Occupational Specialists

The dollar amounts for these categorical units (5, above) are budgeted through the Office of Staffing Control and the Budget Office.

PREPARATION OF THE 1976-77 SCHOOL BUDGET

In advance of the preparation of the 1976-77 school budget, all schools will receive two computer printouts: The Revenue Generator and the Budget Development form.

A. Revenue Generator (A sample may be found on Page 20)

The Revenue Generator shows how the dollars have been computed at each school and the appropriate budgets at each school; i.e., general, exceptional child, vocational and adult.

Review the Revenue Generator report. Pay particular attention to the four areas that will generate dollars at your location. The four areas are: (1) General, (2) Exceptional Child, (3) Vocational, and (4) Adult. Remember that the FTE estimates have been made by the Attendance Office.

Note how the dollars are computed for your center. The FTE is the Full Time Equivalent which has been estimated for your location. The Cost Factor is the weightings applied for the various special units in exceptional child and vocational. The Cost Differential (1.065) which is now shown is tentative and can be changed by the state legislature at any time. The percent applied may change due to state legislative action. Please keep in mind that all the figures that are in this printout are tentative until final budget approval.

B. Budget Development Form (A sample may be found on Pages 21 and 22)

The Budget Development form is a device which principals will use in developing their budgets for the 1976-77 school year.

Check your Budget Development form to see that the dollars reflected on the Budget Development form agree, by major category, with your totals as shown on the Revenue Generator.

Notice the format in terms of direct instructional programs and indirect costs. The direct general instructional programs are indicated first; then exceptional child direct instructional programs; then vocational direct instructional programs; then adult general vocational programs; then school level indirect costs.

It is recommended that prior to planning your budget appropriations you study the needs of your school location. Included in that study it is recommended that you utilize your staff and your advisory committee. When studying your needs, keep in mind the total revenue which has been estimated must cover costs of utilities, substitute teachers, salary supplements, travel, etc. These costs will reduce the dollars that you have for the various programs you wish to institute at your school.

After determining the number of positions desired in a particular program, keeping in mind that an average salary will be charged for all positions, indicate that number in the far right hand column. You will see four budgets--General, Exceptional Child, Vocational and Adult. As you place positions in the right hand column, dollars will be expended in one of these four budgets. When it is necessary to place a dollar amount (for example, substitute teachers, utilities, or materials, equipment and supplies), place the dollar amount required in the far right hand column. Be careful that the commas, which are used to indicate thousands, are placed in the proper space.

All positions that you request will be placed in the optional column. All positions for categorical programs will be placed in the column marked "Control" and budgeted by Staffing Control.

Please note at the bottom of your Budget Development form the numbers "1" and "2." If you exceed your budget, the computer will not honor your request. The budget will be returned to the school where it must be brought into balance and resubmitted.

In order to prevent this occurrence, you should balance your budget before submission. This requires the apportionment of indirect costs to their respective programs, making sure that the total direct costs, plus the indirect costs for that program, do not exceed the revenue shown.

It is recommended that principals utilize previous budget printouts when developing their new budgets. During the 1975-76 school year principals received four printouts: (1) FR-05, Program Report; (2) FR-08, Requisition Control Report; (3) FR-11 Transaction Status Report; and (4) FR-12, Active Employee Listing. It is recommended that the FR-05 and the FR-08 reports be used in developing new budgets.

The critical elements of the school budget process are the decisions made with regard to the allocation of resources.

Guidelines to be Observed in the Preparation of the Budget

Personnel Guidelines

All personnel guidelines must be followed when dealing with personnel. These guidelines are as follows:

Budgeted positions in which there is an incumbent cannot be eliminated except by:

1. Transfer of an individual to an equivalent position in another location within the area or another area
2. Resignation of the individual
3. Retirement
4. Budget reduction
5. Established Board procedures for terminating full time personnel

No position may be established which is not listed on the School Budget form. In cases where a school wishes to request a position which is not listed on the form or to establish a new classification, such requests must be submitted to the area superintendent who will then submit the request to the Assistant Superintendent for Personnel. In cases of new classification requests, final approval would have to come from the Dade County School Board.

Salary and Fiscal Matters

Salary Schedules. Schools do not have the authority to adjust salaries of staff members. All salary schedules are adopted by the Dade County School Board. Schools do have the authority to assign to staff members certain responsibilities, in which case the staff members receive supplements to their salaries.

Salary Supplements. The principal, in developing his budget, must provide for all salary supplements at his school; such supplements include those listed and approved in the salary handbook. Below is a listing of these:

Department heads
Counselors
Coaches
Clubs
Newspaper
Music
Sixth period supplements
Yearbook

Substitute Teacher Pay. Substitute teacher pay must be budgeted by each individual school. It is recommended that each school budget five days for each teacher at the location. The school is expected to pay for all substitute time. Each school should examine its previous experience to determine its own needs for substitute monies.

Contracted Consultant Services. Any school-initiated contracted consultant services request follows these procedures:

Area superintendents may sign the agreement form for contracted services and the request for payment form.

The initial contract is implemented by the principal and submitted to his area superintendent for signature. The contract is then submitted to the Office of the Deputy Superintendent for final approval. No contract is final, nor can it be implemented, until it is signed by the Deputy Superintendent. The Office of the Deputy Superintendent forwards the contract to the Fiscal Control Department to encumber funds for the consultant service requested. There is a limit of $1,000 for any one contracted service whether one or more individuals are involved.

After the service is complete, a request for payment form and a requisition form are filled out by the principal, signed by the principal, and then submitted to the area office for the area superintendent's signature. Both forms are then submitted to Fiscal Control.

Questions about the amount to be paid for consultant services are determined by the consultant hired. The standard rate to outside consultants is $100 per day. The area superintendent determines a fair rate for the consultant, with final approval by the Office of the Deputy Superintendent.

In-County Travel. Schools contemplating the need for in-county travel expenses should budget monies for this purpose.

Direct and Indirect Costs. There are certain regulations that must be followed in the development of the school budget. In order to properly develop the budget, the concepts of direct and indirect costs must be understood. There are both direct and indirect costs involved in the budgets at each school. Direct costs are those which can be explicitly identified with direct instructional activities and consist of:

Teacher salaries
Aide and Assistant salaries
Materials, supplies and equipment in each classroom
Substitute teachers

Indirect costs are those which cannot be explicitly identified with classroom instruction and include the following:

Custodian salaries
Counselor salaries
Principal salaries
Assistant Principal salaries
Assistant to the Principal (Secondary schools) salaries
Administrative Assistant (Elementary schools) salaries
Librarian salaries
Clerk and Secretary salaries
Utilities
Materials, supplies and equipment used in non-classroom activities
Minor capital improvements

The indirect costs are charged to each program on the basis of unweighted FTE; i.e., a proportionate amount is charged to (1) General, (2) Exceptional Child, (3) Vocational, and (4) Adult programs. For example, if the school has 20 FTE units, 10 in the general program, 5 in exceptional child and 5 in vocational, 50% of the indirect cost is charged to the general program and 25% is charged to each of the other two programs. Please refer to Exhibit F, Page 19, which is taken from Florida law.

Instructional and Support Programs

Driver Education. Each senior high school principal will fund the driver education program at his school out of the funds provided in his General Budget. The determination of how many driver education teachers are needed should be made on the basis of the number of students who have applied for this course for the 1976-77 school year. Schools will also be responsible for obtaining cars according to need and provide for cost of operation of cars.

Vocational and Exceptional Child Units. Vocational and exceptional child units will be provided for all students in the Dade County Schools within limits of available resources.

Secretarial Positions. When budgeting secretarial positions each principal must remain within the guidelines established for classification at elementary, junior and senior high schools. The purpose in staying within these guidelines is that the position established must meet the criteria for the school level; i.e., in the elementary school the top secretarial position is a paygrade 17, the second position is a paygrade 12. In the junior high school the top secretarial position is a paygrade 17 and the next position is a paygrade 12. In the senior high school the top position is a paygrade 18 or 19 (depending on enrollment) and the second position is a paygrade 17. Charts are provided in this bulletin and must be used in the allocation of these positions. Please refer to Exhibits A, B, and C, Pages 13, 14, and 15.

Adult Centers. Monies generated by FTE at these schools will be included in the budget of the senior high schools at the same location. The senior high principal will be the administrator in charge of both schools. The adult principal will report to the senior high principal. Area superintendents will be responsible for adult centers within their areas.

Minor Capital Improvements

Capital improvements consist of any project which will alter the physical plant in any way. Capital improvements should not be confused with maintenance, which is the repair or replacement of existing facilities or equipment which is inoperable or damaged. Methods whereby principals may request capital improvements at their locations are explained in Exhibit D, Page 16.

Utilities

Costs for utilities must be allocated from the total funds available. The initial utilities allocation will be determined centrally and be required to be budgeted by each school. During the course of the fiscal year, if utilities expenditures exceed the initial budget, this will have the effect of reducing the school's budgeted allocation for materials, supplies, and equipment. If, on the other hand, utilities expenditures are less than budgeted, the additional dollars will be available for materials, supplies, and equipment or other expenditures at the school. To assist you in controlling utilities expenditures, please refer to Exhibit E, Page 18.

APPROVAL AND ADMINISTRATION OF SCHOOL BUDGET

Method of Approval of Individual Budgets

The approval of the budget must follow specific guidelines. The budget must first be approved by the area superintendent and be signed by both the principal and area superintendent. The budget is then submitted to the Office of Staffing Control. Ultimately, the budget is sent to the Budget Office for a final check. The School Budget form is then sent back to the school showing personnel and appropriations for non-salary items for the 1976-77 school year.

Monitoring the School Budgeting System

The monitoring device for the School Budgeting System is provided by the Financial Management Report system. This is a system that provides all budgeted personnel information to every school, every area, and the county office each month. The Financial Management Report system is monitored by the Office of Staffing Control and the Budget Office. Schools and areas are notified when they do not meet budget requirements as established by the School Board, the Superintendent, and Florida Statutes.

Pay Grades and
Job Position Code Numbers

POPULATIONS	Total No. Positions	10 (4262)	12 (4270)	17 (4550)
1 - 1000	2		1	1
1001 - 9999	3	1	1	1

If additional clerical positions are needed other than those listed on the above chart, they may be hired as either pay grade 7 or pay grade 10.

Clerical Classification Requirements for Elementary Schools

Pay Grades and Job Position Code Numbers

POPULATIONS	Total No. Positions	7 (4261)	11 (4280)	12 (4301)	17 (4121)	Registrar 17 (4325)
1 - 600	3		1		1	1
601 - 1300	4		2		1	1
1301 - 1800	5	1	2		1	1
1801 - 2300	6	1	1	2	1	1
2301 - 9999	7	2	1	2	1	1

If additional clerical positions are needed other than those listed on the above chart, they may be hired as either pay grade 7 or pay grade 10.

Exhibit B

Clerical Classification Requirements for Junior High Schools

Pay Grades and Job Position Code Numbers

POPULATIONS	Total No. Positions	7 (4261)	10 (4860)	11 (4280)	12 (4301)	14 (4862)	15 (4530)	17 (4112)	17 (4531)	Registrar 18 (4326)	Registrar 19 (4327)
1 - 600	4	1		1					1	1	
601 - 1300	5	1		2					1	1	
1301 - 1800	7	2		2		1			1	1	
1801 - 2300	8	2		1	2			1	1		1
2301 - 2800	9	2		1	3			1	1		1
2801 - 3300	10	3		1	3			1	1		1
3301 - 3800	11	3		1	4			1	1		1
3801 - 4300	12	4		1	4			1	1		1
4301 - 4800	13	5		1	4			1	1		1
4800 - 9999	14	6		1	4			1	1		1

If additional clerical positions are needed other than those listed on the above chart, they should be hired as either pay grade 7 or pay grade 10.

Clerical Classification Requirements for Senior High Schools

PROCEDURES FOR REQUESTING CAPITAL IMPROVEMENTS
USING SCHOOL DISCRETIONARY FUNDS

I. By definition, capital improvements consist of any project which will alter the physical plant in any way. Some projects which are capital improvements are:

- Addition of electrical outlets
- Addition of or removal of partitions or doorways
- Installation of equipment such as:
  - water coolers
  - air conditioners
  - fans
  - kilns
  - ice makers
  - any equipment requiring electrical or plumbing attachment
  - stage curtains
  - draperies
  - carpet
  - window shades
- Additional fencing
- Additional paving (new walks or parking)
- Security screens
- Built in cabinets, shelving, etc.

Capital improvements should not be confused with maintenance, which is the repair or replacement of existing facilities or equipment which is inoperative, or damaged.

II. Principals and Department Heads may request that such capital improvements be done by the Board's Capital Improvement Force (CIF) after it has been determined that, (1) sufficient funds are available and unencumbered in the budget of the work location; (2) that the cost of such work will not exceed $1000; and (3) that the work requested is not in violation of applicable rules, regulations, or codes, and will not result in a hazardous or undesirable condition. Requests not meeting the above requirements will be rejected.

Capital Improvement Requests will be submitted on the standard Maintenance Support Request Form (MIS 0400). The form must be completed in triplicate with the original and one copy of the request form mailed to the Maintenance Department Complex responsible for their school. The third copy of the form will be retained by the school and filed for their records. The proper Fund and ASN number for payment for the project will be entered by the Principal or Department Head in the proper blanks in the upper right corner of the form. Requests not providing proper funding information, and/or not meeting the aforementioned criteria will be rejected.

The school or department will be notified of any rejections by their appearance on a weekly computerized disapproval report (Report No. 11, entitled School Request Status Report). It will appear on subsequent weekly disapproval reports until month-end when it finally appears on the Monthly School Request Status Report. The reason or reasons for rejection will be noted in the report.

Requestors may request that an estimate of the cost of the work be provided prior to actually authorizing the CIF to do the work. If an estimate is not requested, and the cost of the work is anticipated at less than $1000, the work will be started without any further action by the originator. If an estimate is requested, the requestor will be provided with an estimate in the weekly computerized report (Report No. 11) and on the Monthly School Status Report. Upon issuance of an estimate, the project will be held until a second request authorizing the CIF to proceed is received. If this request is not received within 60 days of the estimate, the project is closed completely. The second request should reference the Work Order Number assigned to the estimate (Report No. 11).

It is very important that the appropriate school or department personnel review the Weekly Disapproval Report and Monthly Status Reports to minimize the potential delay in receiving notification of an estimate, cancellation, or charges pertaining to a Capital Improvement project. The status and cost of all school funded Capital Improvement projects will be displayed on a monthly computerized School Request Status Report. This report is printed in school request number sequence and contains all Maintenance and Capital Improvements requests received for a given school. It behooves the school to establish a unique numbering system for all school funded projects in order for them to be grouped together and separated from the other Maintenance projects. This report will be the only notification from Maintenance to the school of in-process as well as final charges for school funded projects.

Schools or departments will be billed actual charges even if they exceed an estimate given earlier to the school or if the actual charges exceed one thousand dollars. These charges will be reflected in FR-05 and FR-08 reports. It is the responsibility of the school principal, not the Maintenance Department or Fiscal Control, to ensure the availability of funds for reimbursing Maintenance for school funded Capital Improvement projects.

Note 1 on the Maintenance Support Request Form is no longer applicable to projects meeting the above criteria. If a project exceeding an estimated cost of $1000 is desired, a request must be submitted to the applicable Area, Assistant, or Associate Superintendent.

All projects will be assigned to the CIF and worked in order of receipt of request and availability of materials. If a project cannot be started within a reasonable time or is more efficiently handled by contract, the CIF will contract for the work to be done by outside forces. If the work is contracted, all contract management costs will be charged to the project.

III. Schools and departments may not contract for capital improvements directly without approval of the Area, Assistant, or Associate Superintendent, and the Building Committee. Approval will be granted only in special cases, i.e., if a school patron is a qualified contractor or tradesman and wishes to donate labor and/or materials for the project. In such cases, plans and specifications must be reviewed and approved by the CIF or Consulting Architect, and the completed work inspected and approved. Costs of architectural, inspection, and other contract management services will be charged to the school or department.

Exhibit E

SUGGESTIONS FOR CONSERVATION OF ENERGY

I. Heating Fuel (natural and propane gas and oil)

A. Operation of Boilers Supplying Cafeterias

1. Boilers should start operating based on the minimum time required to provide adequate hot water to meet the requirements of the cafeteria operations.
2. Boilers should be shut off when cafeteria personnel are completing clean up.

B. Operation of Boilers Supplying Showers and Laundry

1. Boilers should be fired to provide minimum hot water required for showers.
2. Cold water detergents should be used for laundry services.

C. Operation of Boilers for Building Heat

1. Boilers for heating systems should not be operated until the building temperature is below 68 degrees.
2. Schools having a common boiler for heating and cafeteria supply should shut off the valves to the heating system when building heat is not required.

II. Electrical Power

A. Operation of Air Conditioning Equipment

1. Thermostats should be set no lower than 75 degrees for cooling and no higher than 68 degrees for heating.
2. All individual units should be shut off when the area is not in use.
3. Central air conditioning units should be turned on one (1) hour prior to pupil occupancy of the building and shut off immediately after the last class session.
4. Where possible, evening classes should be consolidated in building areas not requiring the operation of the total central plant.
5. All units should be shut off over weekends and holidays (unless building is scheduled for occupancy during these periods).

B. Operation of other Equipment Utilizing Electrical Power

1. Security lighting should be maintained at minimum levels.
2. Unoccupied parking lots and other non-critical areas should not be lighted at night.
3. No exterior lighting should be used during daylight hours.
4. Turn off classroom and other area lighting when area is not in use.
5. All other electrical operated equipment should be shut off when not in use.

products, are hereby waived as authorized by section 237.02, Florida Statutes, when the following conditions have been met by the district school board:

1. Bids have been requested in the manner prescribed by the state board, and

2. The school board has made a finding that no valid or acceptable firm bid has been received within the prescribed time.

(b) When such a finding has been officially made the school board may enter into negotiations with suppliers of such products and shall have the authority to execute contracts for such supplies under whatever terms and conditions as the board determines to be in the best interests of the school system.

(8) Insofar as practicable, all purchases shall be based on requisitions. Within limits prescribed by the school board, the superintendent shall be authorized to approve requisitions under regulations of the school board, provided, that in so doing he shall certify that funds to cover the expenditures which would be required by the requisitions are authorized by the budget and have not been encumbered.

General Authority 229.053, 237.02 FS. Law Implemented 237.02 FS. History—Amended 12-17-65, 5-24-67, 9-17-72, 4-19-74, 9-19-74.

6A-1.13 Pool purchases. Two or more districts may jointly pool their requirements and resources and designate one school board, or the department of education, to act as agent for all in the requisitioning, bidding, and purchasing of materials or supplies. Each district participating in such a pool purchase shall pay its pro rata cost to the district designated as the agent district and each district shall show only the net cost of such purchases in its annual report. The superintendent of the agent district shall in each case furnish each cooperating district a statement certifying that the purchase complied with all applicable laws and regulations. If the department of education is designated as the agent, purchases shall be made in accordance with the requirements of the division of purchasing of the department of general services and such purchases shall be deemed to satisfy the legal requirements of each participating district.

General Authority 229.053, 237.02(2) FS. Law Implemented 237.02 FS. History—New 9-17-72.

6A-1.14 Expenditures of funds in programs and schools where generated.

(1) In accordance with the provisions of section 237.34(3), Florida Statutes, each district shall report to the department of education the percent and dollar amount of current operating funds of the Florida education finance program. For purposes of this calculation, categorical program funds and funds for in-service education as provided in section 236.081(4), Florida Statutes, are excluded.

(a) The term "current operation funds" as used herein represents the product of the following four factors minus the amount for in-service education, provided in section 236.081(4), Florida Statutes.

1. The number of full-time equivalent students for each program category determined in the final FEFP calculation,

2. The cost factor for each program category,

3. The base student cost determined in the final FEFP calculations, and

4. The district cost differential.

(b) The term "eligible expenditures" as used herein includes all school level direct and indirect expenditures made from the operating fund, exclusive of expenditures for:

1. Special local projects not appropriately included in FEFP categories,

2. General categorical programs,

3. Transitional categorical programs, and

4. Food services.

(2) Expenditures to be classified as "eligible expenditures" are limited to direct and indirect school level costs and shall be allocated in the prescribed manner. For purposes of this section, school level costs are distinguished from district level costs as follows:

(a) School level costs:

1. Salaries and fringe benefits of teachers,

2. Salaries and fringe benefits of other instructional personnel,

3. Salaries and fringe benefits of substitutes,

4. Salaries and fringe benefits of principals and other administrative personnel,

5. Salaries and fringe benefits of other support staff in the school (i.e., custodial, secretarial, clerical, teacher aids, etc.),

6. Other expense of school (i.e., travel, etc.),

7. Supplies and materials used in the school center,

8. Maintenance for the school,

9. Utilities for the school,

10. Equipment, audio visual materials and library books for the school.

(b) District level costs:

1. Board expense,

2. Salaries and fringe benefits of superintendent and staff.

3. Salaries and fringe benefits of other district staff,

4. Salaries and fringe benefits of other district support personnel (i.e., custodial, secretarial, clerical, etc.),

5. Other expenses of district (i.e., travel, etc.),

6. Supplies and materials used in district offices,

7. Maintenance for district offices,

8. Utilities for district offices,

9. All other costs (i.e., insurance, commissions),

10. Equipment for district level services.

(3) By the 1975-76 fiscal year, an amount equal to at least seventy percent (70%) of current operation funds as defined by (1) (a) of this regulation shall be expended by program cost categories on a district aggregate basis. On a school-by-school basis, expenditures and percents for basic programs shall be reported.

(4) By the 1976-77 fiscal year, eighty percent (80%) of the current operation funds as defined by (1)(a) of this regulation shall be expended by program cost categories on a district aggregate basis. On a school-by-school basis, eighty percent (80%) of current operation funds shall be expended on basic programs.

General Authority 229.053 FS. Law Implemented 237.34(3) FS. History—New 7-20-74, Revised 9-5-74.

6A-1.141 Categorical program funds. Categorical program funds, identified in section 236.081, Florida Statutes, allocated to a school district shall be expended only in the program for which funds are provided. Any such funds not expended by a school district as of the close of a fiscal year shall be carried forward into the following fiscal year for the same categorical purpose.

General Authority 229.053 FS. Law Implemented 273.01, 236.081 FS. History—New 10-31-74.

SCHOOL TYPE = SENIOR HIGH

FTE CATEGORY	FTE UNITS	COST FACTOR	BASE VALUE	COST DIFF	FEFP PRCT	FEFP DOLLARS	BOARD PRCT	BOARD DOLLARS	TOTAL PRCT	TOTAL DOLLARS
BASIC PROGRAMS GRADE 9	526.36	1.000	740.00	1.065	80.00	331,859	20.59	85,412	100.59	417,271
TOTAL G4-G9 PROGRAMS	526.36					331,859		85,412		417,271
BASIC PROGRAMS GRADE 10	694.80	1.100	740.00	1.065	80.00	481,863	53.25	320,740	133.25	802,603
BASIC PROGRAMS GRADE 11	652.80	1.100	740.00	1.065	80.00	452,735	53.25	301,351	133.25	754,086
BASIC PROGRAMS GRADE 12	267.36	1.100	740.00	1.065	80.00	185,421	53.25	123,421	133.25	308,842
TOTAL G10-G12 PROGRAMS	1614.96					1,120,019		745,512		1,865,531
EDUCABLE MENTALLY RETARDED	19.96	2.300	740.00	1.065	80.00	28,944			80.00	28,944
SPEACH THERAPY	.16	10.000	740.00	1.065	80.00	1,008			80.00	1,008
GIFTED I	14.20	3.000	740.00	1.065	80.00	26,858			80.00	26,858
TOTAL SPECIAL ED PROGRAMS	34.32					56,810				56,810
VOC-ED I	14.20	4.260	740.00	1.065	80.00	38,138			80.00	38,138
VOC-ED II	116.56	2.640	740.00	1.065	80.00	194,010			80.00	194,010
VOC-ED III	97.96	2.180	740.00	1.065	80.00	134,640			80.00	134,640
VOC-ED IV	19.40	1.690	740.00	1.065	80.00	20,670			80.00	20,670
VOC-ED V	64.40	1.400	740.00	1.065	80.00	56,844			80.00	56,844
VOC-ED VI	49.20	1.170	740.00	1.065	80.00	36,292			80.00	36,292
TOTAL VOC ED PROGRAMS	361.72					480,594				480,594
ADULT BASIC AND HIGH SCHOOL		1.280	740.00	1.065						
TOTAL ADULT GEN PROGRAMS										
TOTAL FTE	2537.36					1,989,282		830,924		2,820,206

SCHOOL TYPE = SENIOR HIGH

FTE CATEGORY	FTE UNITS	COST FACTOR	BASE VALUE	COST DIFF	FEFP PRCT	FEFP DOLLARS	BOARD PRCT	BOARD DOLLARS	TOTAL PRCT	TOTAL DOLLARS

FTE COST BY CATEGORY USED FOR THE SPREADING OF INDIRECT COSTS (BASED ON FTE UNITS)

4 - 9	PROGRAMS CATEGORY 12	20.74
10 - 12	PROGRAMS CATEGORY 13	63.64
SPECIAL ED PGMS	CATEGORY 14	1.35
VOCATIONAL PGMS	CATEGORY 15	14.25

TYPE SCHOOL = JUNIOR HIGH TYPE RUN = (ESTIMATED RUN)

	FUNC	PROG NUM	OBJ	JOB CODE	DESCRIPTION	TYPE CATG	STAFFING CONTROL POSITION	STAFFING CONTROL COST	SCHOOL POSITION	SCHOOL COST	BUDGET POSITION	BUDGET COST	OPTION ADJ POSN	OPTION ADJ COST
1	5102	6020	4144		BASIC TEACHER UNITS JR	12			74.00	883350	74.00	883350		
2	5102	6010	4144	1070	ART	12								
3	5102	6010	4144	1071	MUSIC	12								
4	5102	6010	4144	1080	PHYSICAL EDUCATION	12								
5	5102	6010	4144	1090	MATH	12								
6	5102	6010	4144	1100	READING	12								
7	5102	6600	4144		BILINGUAL EDUCATION TEACHER	12								
8	5102	6020	4144	1391	DEPARTMENT HEADS-JR.	12								
9	5102	6600	4145		BILINGUAL EDUCATION AIDE/ASST	12								
10	5102	6020	4145		TEACHER AIDES/ASST	12			8.00	41533	8.00	41533		
11	5102	6020	4146		1/2 DAY TEACHER AID/ASST JR	12			1.00	2977	1.00	2977		
12	5102	6020	4147		1/2 DAY TEACHER-JR.	12								
13	5102	6020	4149		SUBSTITUTE TEACHERS	12				11970		11970		
14	5102	9180	4116		SUBSTANCE EDUCATION SPECIALIST	12			1.00	14446	1.00	14446		
15	5102	9180	4145		SUBSTANCE EDUCATION AIDE/ASST	12								
16	5102	9470	4144		SCHOOLS CENTER - SPECIAL INST.	12			1.00	15236	1.00	15236		
17	5102	9470	4145	4260	TEACHER AIDE/ASST	12								
18	5102	9581	4145	4260	TEACHER AID/ASST READING LAB JR	12			1.00	5241	1.00	5241		
19	5102	6020	4591		DISCRETIONARY ALLOC G4-9	12				3429-I		395545		
20	5102	6020	4230		GROUP INSURANCE GEN G4-9	12				29100		30100		
21	5102	6020	4210		RETIREMENT GEN G4-9	12				132328		131592		
22	5102	6020	4510		MATERIAL EQUIPMENT ALLOCATION GEN	12				37320		37320		
23	5200	6700	4149		SUBSTITUTE TEACHERS EX-CHILD	14				630		630		
24	5201	6700	4144	0910	EDUCABLE MENTALLY RETARDED	14			1.00	15236	1.00	15236		
25	5202	6710	4145		TRAINABLE MENTALLY RETARDED AID/A	14								
26	5202	6710	4146		1/2 DAY AIDE/ASST TMR	14								
27	5202	6710	4144	0912	TRAINABLE MENTALLY RETARDED	14								
28	5203	6740	4145		ORTHOPEDICALLY HANDICAPPED AID/AS	14								
29	5203	6740	4146		1/2 DAY AID/ASST OH	14								
30	5203	6740	4144		PHYSICAL EDUCATION EX CHILD	14								
31	5203	6740	4144	0974	ORTHOPEDICALLY HANDICAPPED	14								
32	5205	6800	4144	0921	SPEECH THERAPIST	14								
33	5206	6720	4144	0922	HEARING IMPAIRED	14			.10	1204	.10	1204		
34	5208	6750	4144	0940	VISUALLY HANDICAPPED	14								
35	5210	6760	4145		EMOTIONALLY DISTURBED AIDE/ASST	14								
36	5210	6760	4146		1/2 DAY AIDE/ASST ED	14								
37	5210	6760	4144	0915	EMOTIONALLY DISTURBED	14								
38	5211	6770	4144	0965	SOCIALLY MALADJUSTED	14								
39	5213	6780	4145		LEARNING DISABILITIES AIDE/ASST	14								
40	5213	6780	4144	0975	LEARNING DISABILITIES	14			3.00	29444	3.00	29444		
41	5214	6790	4144	0906	GIFTED/TALENTED	14			.20	2406	.20	2406		
42	5[illegible]	6700	4510		MATERIAL EQUIPMENT ALLOCATION EX-	14				2000		2000		
43	5209	6700	4210		RETIREMENT EX-CHILD	14				6032		6605		
44	5209	6700	4230		GROUP INSURANCE EX-CHILD	14				1480		1505		
45	5209	6700	4591		DISCRETIONARY ALLOC EX-CHILD	14				29590		58961		

NOTE
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B) OPTION APPLIED AGAINST AN INVALID ACCOUNT
C) THIS IS THE NUMBER OF THE CATEGORY WHICH CAUSED OPTION NOT TO BE APPLIED

-22-

Exhibit H (Page 1)

TYPE SCHOOL = JUNIOR HIGH TYPE RUN = (ESTIMATED RUN)

FUND	PROG	OBJ	JOB CODE	DESCRIPTION	TYPE CATG**	STAFFING CONTROL POSITION	STAFFING CONTROL COST	SCHOOL POSITION	SCHOOL COST	BUDGET POSITION	BUDGET COST	OPTION ADJ POSN	OPTION ADJ COST
[illegible]	[illegible]	6710	4149	SUBSTITUTE TEACHERS VOC	15				630		630		
17	5301	6200	4145	DISTRIBUTIVE EDUCATION AIDE/ASST.	15								
18	5301	6210	4145	VOCATIONAL HOME EC AIDE/ASST.	15								
[illegible]	[illegible]			SUPPLEMENTS VOC	15								
[illegible]	5301	6220	4145	TECHNICAL EDUCATION AIDE/ASST.	15								
1	5301	6230	4145	INDUSTRIAL EDUCATION AIDE/ASST.	15								
2	5301	6240	4145	DIVERSIFIED OCCUPATIONS AIDE/ASST	15								
[illegible]	5301	6250	4145	PRE-VOC IND ARTS AIDE/ASST.	15								
4	5301	6260	4145	VOC BUSINESS EDUCATION AIDE/ASST.	15								
5	5301	6270	4145	AGRICULTURE EDUCATION AIDE/ASST.	15								
6	5301	6280	4145	HEALTH OCCUPATIONS AIDE/ASST.	15								
7	5301	6200	4144	DISTRIBUTIVE EDUCATION	15								
[illegible]	5301	6200	4144	2227 DISTRIBUTIVE EDUCATION HANDICAPPE	15								
[illegible]	5301	6210	4144	VOCATIONAL HOME ECONOMICS	15								
[illegible]	5301	6210	4144	2517 VOCATIONAL HOME EC HANDICAPPED	15								
21	5301	6220	4144	TECHNICAL EDUCATIONAL	15								
22	5301	6220	4144	2725 TECHNICAL EDUCATION HANDICAPPED	15								
23	5301	6230	4144	INDUSTRIAL EDUCATION	15								
24	5301	6230	4144	2341 INDUSTRIAL EDUCATION HANDICAPPED	15								
25	5301	6240	4144	DIVERSIFIED OCCUPATIONS	15			2.00	30517	2.00	30517		
26	5301	6240	4144	2325 DIVERSIFIED OCC--JOB ENTRY	15								
27	5301	6240	4144	2320 DIVERSIFIED OCCUPATIONS HANDICAPP	15								
28	5301	6250	4144	PRE-VOCATIONAL INDUSTRIAL ARTS	15			2.00	25641	2.00	25641		
29	5301	6250	4144	2617 PRE-VOC IND ARTS HANDICAPPED	15								
70	5301	6260	4144	VOCATIONAL BUSINESS EDUCATION	15								
71	5301	6260	4144	2117 VOC BUSINESS ED HANDICAPPED	15								
72	5301	6270	4144	AGRICULTURAL EDUCATION	15								
73	5301	6270	4144	2032 AGRICULTURE EDUCATION HANDICAPPED	15								
74	5301	6280	4144	HEALTH OCCUPATIONS	15								
75	5301	6280	4144	2427 HEALTH OCCUPATIONS HANDICAPPED	15								
76	5300	0000	4591	DISCRETIONARY ALLOC VOC	15				3429		203		
77	5300	6200	4230	GROUP INSURANCE VOC	15				1400		1400		
78	5300	6200	4210	RETIREMENT VOC	15				7582		7667		
79	5300	6270	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
80	5300	6260	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
81	5300	6250	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
82	5300	6240	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
83	5300	6220	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
84	5300	6210	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
85	5300	6230	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
86	5300	6260	4510	MATERIAL EQUIPMENT ALLOCATION VOC	15								
87	5400	6400	4210	RETIREMENT ADULT	16								
88	5400	6400	4230	GROUP INSURANCE ADULT	16								
89	6110	6600	4152	VTC BILINGUAL	1								
90	6110	7130	4152	VISITING TEACHER	1								

NOTE: A) OPTIONAL ADJUSTMENT CAUSED REVENUE TO GO NEGATIVE, OPTIONAL ADJUSTMENT NOT APPLIED
B) OPTION APPLIED AGAINST AN INVALID ACCOUNT
**) THIS IS THE NUMBER OF THE CATEGORY WHICH CAUSED OPTION NOT TO BE APPLIED

PROJECT T8042001 BUDGET DEVELOPMENT FORM 02/04/10 PAGE 33

TYPE SCHOOL = JUNIOR HIGH TYPE RUN = ESTIMATED ADJ

	FUNC	PROG ROM	OBJ	JOB CODE	DESCRIPTION	TYPE CATG	**	STAFFING CONTROL POSITION	STAFFING CONTROL COST	SCHOOL POSITION	SCHOOL COST	BUDGET POSITION	BUDGET COST	OPTION ADJ POSN	OPTION ADJ COST	
91	6110	6010	4145		SUBSTITUTE TEACHERS INDIRECT	1										
92	6120	6700	4116		COUNSELOR EXCEPTIONAL CHILD	1										
93	6120	7150	4116		COUNSELOR - GUIDANCE	1	15*			4.00	60427					
94	6120	9111	4130	4313	OCCUPATIONAL SPECIALIST	1										
95	6120	9111	4130		JOB PLACEMENT AND FOLLOW-UP	1										
96	6140	7160	4135		PSYCHOLOGIST	1										
97	6200	7000	4137	4210	LIBRARY CLERKS PG - 7	1				1.00	4626	1.00	4626			
98	6200	7000	4137	4211	LIBRARY CLERKS PG - 9	1				1.00	6299	1.00	6299			
99	6200	7000	4137		AUDIO-VISUAL CLERCK PG - 12	1										
0	6200	7000	4128		MEDIA SPECIALIST	1	15*			3.00	41756					
1	6200	7000	4141		AUDIO-VISUAL SPECIALIST	1										
2	7300	7050	4137	4860	SECRETARIES AND CLERKS PG - 10	1										
3	7300	7050	4137	4261	SECRETARIES AND CLERKS PG - 7	1				2.00	10824	2.00	10824			
4	7300	7050	4137	4280	SECRETARIES AND CLERKS PG - 11	1				3.00	18553	3.00	18553			
5	7300	7050	4137	4301	SECRETARIES AND CLERKS PG - 12	1	15*			2.00	13845					
6	7300	7050	4137	4530	SECRETARIES AND CLERKS PG - 15	1										
7	7300	7050	4137	4531	SECRETARIES AND CLERKS PG - 17	1	15*			2.00	18628					
8	7300	7050	4137	4325	REGISTRAR PG - 16	1										
9	7300	7050	4137	4326	REGISTRAR PG - 18	1										
10	7300	7050	4137	4327	REGISTRAR PG - 19	1										
11	7300	7050	4138		1/2 DAY CLERK	1										
12	7300	7050	4105		ASSISTANT PRINCIPAL	1	15*			4.00	73250					
13	7300	7050	4107		ASSISTANT TO THE PRINCIPAL	1										
14	7300	7050	4140		SPECIAL SCHOOL ASST ADMINISTRATOR	1										
15	7300	7050	4133		PRINCIPAL	1	15*			1.00	21075					
16	7300	7050	4139		SPECIAL SCHOOL ADMINISTRATOR	1										
17	7900	7300	4117		CUSTODIANS	1	15*			10.00	77990					
18	9100	6500	4113		COMMUNITY SCHOOL DIRECTOR	1										
19	7900				IN COUNTY TRAVEL EXPENSE	1										
20	7900	7300	4420		ELECTRICITY WATER WASTE GAS	1	15*				38560					
21	7900	7300	4410		TELEPHONE	1					5240		5240			
22	7400	7300	4510		MATERIAL EQUIPMENT ALLOCATION IND	1										
23	7900	7300	4230		GROUP INSURANCE INDIRECT	1					11550		2450			
24	7900	7300	4210		RETIREMENT INDIRECT	1					47109		5441			

Exhibit H (Page 3)

NOTE A) OPTIONAL ADJUSTMENT CAUSED REVENUE TO GO NEGATIVE, OPTIONAL ADJUSTMENT NOT APPLIED
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SCHOOL BASED MANAGEMENT - BUDGET

BACKGROUND

Prior to the 1973-74 school year a manual operation was used in the allocation of staffing resources to each school center and administrative area. This method was time consuming and cumbersome. In the Spring of 1973 the School Board approved the Computer Assisted Staff Allocation System (CASAS) for the following school year. This computer assisted program not only saved man hours, it provided the school system with valuable data which could be manipulated and recalled almost instantly. In 1973-74 the School Board also allowed schools greater discretion in the management of expenditures for materials, supplies, and equipment.

On May 15, 1974 the School Board further modified its system of allocating resources to schools by adopting the Flexible CASAS system. The modification established certain personnel allocations as discretionary, thus permitting schools to shift funds for these allocations to perceived needs. Discretion for supplies, materials and equipment was continued and increased.

All of the county's schools are presently using the Flexible CASAS system. This method, plus the previous methods, use as a base an allocation handbook which distributes personnel units to centers based on Board approved formulas.

On May 7, 1975 the School Board authorized the piloting of an actual dollar based system in selected schools. The actual dollar based system allocates a portion of the earned FTE dollars rather than personnel units to a school center. It also allows for greater descision making in the allocation and utilization of resources at the school level, thus moving toward increased decentralization of the budget.

RATIONALE FOR CONSIDERATION OF CHANGE IN RESOURCE ALLOCATION

Prior to the 1973-74 school year the state distributed educational dollars to school districts by formulas based upon instructional units or special services. In the Spring of 1973 the Legislature passed the Florida Education Finance Program (FEFP) which changed the focus of funding in the State. The FEFP bases the financial support for education upon the participation of an individual student participating in a particular program rather than the number of teachers or classrooms.

In subsequent years the Legislature enacted laws which identify the individual school as the basic unit of accountability (FS 228.165 (1)) and the primary unit for information and assessment (FS 237.34 (1) (a). The Public Education Finance Act of 1975 which amends Florida Statutes 237.34 (3) requires the school system to report expenditures of funds on a school-by-school basis and by the 1976-77 fiscal year, expend eighty per cent (80%) of the operation funds derived from the FEFP program in each school that generates the funds.

On August 6, 1975 the School Board approved the Major Systems Objectives for the Dade County School System. One of the objectives listed is:

"Increase budgetary decision-making at school level by piloting the school-based budgeting system and by developing a plan for budgetary procedures for 1976-77 which will insure that the school system is in compliance with State Legislation."

In a memorandum (December 9, 1975) from the School Board Attorney's office to the Deputy Superintendent, the Board Attorney agreed with the Deputy Superintendent that present law seems to suggest a dollar-based allocation system at the school level. It is also the Attorney's opinion that whether the system should be an actual dollar-base, must be determined by the Department of Education or by the Legislature.

The committee agreed that the FEFP law specifies how expenditures of funds are reported (school by school, program by program). However, in the absence of clear statement in law and/or an administrative directive or direction from the Department of Education, we did not agree what the intent of the Legislature was in regard to the allocation of resources at the school level.

EXPLANATION OF THE PRESENT SYSTEM: UNIT BASED ALLOCATION

This system allocates personnel units based on formulas found in the Board approved Handbook for Computing Unit Allocations to Schools 1976-77. The principal has the option of accepting the units as allocated or he may wish to redistribute them to meet the needs of his school. This option can only be used with discretionary units as identified by the Board. The only flexibility he has with Board mandated categorical units is to increase their number. Also available to the principal are general education funds for equipment, materials and supplies. These funds are discretionary and may be used in areas of perceived need, including the purchasing of personnel units. The plan also allows the principal to convert discretionary personnel units to funds and to expend same for the educational program. The value of the unit is based on average salary.

During the decision making process, the principal must work within the parameters of State Statutes, State Department of Education Regulations, School Board Rules, Administrative Directives, and State Accreditation Standards. Senior high school principals must also adhere to Southern Association of Colleges and Schools Standards.

After school site decisions are made, the area superintendent (or his designee) reviews the plan and, if warranted, gives his/her approval. The final review and processing is done by the Office of Staffing Control. The principal has the option of additional changes throughout the school year by requesting approval of the area superintendent with final approval from the Director of Staffing Control.

ALTERNATIVE SYSTEMS

In addition to the current Flexible CASAS system, there are two alternative systems:

1. dollar based allocation - average cost expenditure

2. dollar based allocation - actual cost expenditure

It should be noted that any modification to our present system, however major, would still have as its basis the distribution of personnel units to school centers.

The average cost dollar based system would allocate dollar resources to individual schools based on the FTE generated by student by program. The expenditure of dollars for all personnel would be based on the county average for that particular unit. Materials, supplies and equipment funds are expended by actual costs.

The actual cost dollar based system is similar to the average cost system as to the method of funding. Expenditures, however, are actual costs for all categories in the system.

RELATION OF GROUPS IN THE DECISION PROCESS

It is understood and agreed that the final decision is made by the principal with the approval of the area office. Budgetary decisions have implications for the students, parents and the total school staff. It is our contention that representatives of the groups affected should be given an opportunity to make recommendations prior to the final decision.

Decisions on the elementary level are limited due to the method of allocation plus the imposed Board and State mandated programs. We find slightly more flexibility on the junior high level and still more at the senior high level. Since flexibility for budgetary decision making is limited under our present system, principals have been making these decisions unilaterally. However, in many instances they have received input from their administrative staffs and, in a few instances, requested and accepted faculty recommendations.

Under the dollar based system (average or actual), the principal starts with a dollar amount and then builds the school budget. The process itself lends itself to greater flexibility -- therefore greater decision making at the school level. It is perceived that under this system the principal would want and should be expected to involve representatives of those groups who are affected by budget decisions. These groups we allude to are: School Advisory Committees, PTA/PTSA organizations, booster clubs, students, faculty, non-teaching staffs, and the administrative staffs.

This process necessitates that the principal convene with the representatives, inservice the committee(s) as to budget making procedures, present problems and alternatives, and request their recommendations. After careful consideration of all input presented, the principal will make the final decisions necessary and should convey them to the committee(s).

COMPARATIVE ANALYSIS
PRESENT SYSTEM VS. ALTERNATIVES

REFERENT	UNIT BASE (Flex. CASAS)	DOLLAR BASED (Average)	DOLLAR BASED (Actual)
Allocation of Resources	Personnel units and $s for supplies, equipment, and materials are based on Board approved formulas Personnel units can be converted to $s and vice versa Fractional units are allocated as discretionary $s	Board Approved formula of $s based on FTE	Board Approved formula of $s based on FTE
Expenditure of Allocation	Full or partial unit in category $ value for supplies, equipment and materials/actual	Average $ cost per instructional unit $ value for supplies, equipment and materials/actual	Actual $ cost of each instructional unit $ value for supplies, equipment and materials/actual
Type of Expenditure from School Budgets	Personnel salaries/average Purchases of equipment, supplies, materials/actual Overtime pay/actual Minor maintenance & construction/actual	Personnel salaries/average Purchases of equipment, supplies, materials/actual Overtime pay/actual Minor maintenance & construction/actual Utility costs/actual Fringe benefits/actual Custodial salaries/average Substitute salaries/actual Supplements/actual	Personnel salaries/actual Purchases of equipment, supplies, materials/actual Overtime pay/actual Minor maintenance & construction/actual Utility costs/actual Fringe benefits/actual Custodial salaries/average Substitute salaries/actual Supplements/actual

-4-

COMPARATIVE ANALYSIS
PRESENT SYSTEM VS. ALTERNATIVES

REFERENT	UNIT BASE (Flex. CASAS)	DOLLAR BASED (Average)	DOLLAR BASED (Actual)
State & School Board Mandated Programs and/or Personnel	Principal/Local Reading Program Jr. & Sr./Local Bilingual Program/Federal Special Education Program/State Vocational Education Program/State P.R.I.D.E. Program/Local Community School Coord./ Local Custodians/Local Driver Education units/ Local Music - Elem./Local Phys. Ed. - Elem./Local Special Reading - Elem./ Local Math Resource - Elem./ Local Adm. Asst. - Elem./Local Elem. Counselor/State Asst. to Prin./Local Occupational & Job Placement Specialist/ State Art - Elem./Local	→	→
Utilities	Central/actual	Central or school/actual	School/actual
Substitutes	Central/actual	Central or school/actual	School/actual

-5-

COMPARATIVE ANALYSIS
PRESENT SYSTEM VS. ALTERNATIVES

REFERENT	UNIT BASE (Flex. CASAS)	DOLLAR BASED (Average)	DOLLAR BASED (Actual)
Supplements	Central/actual	Central or school/actual	School/actual
Supplies, Material and Equipment	School/actual	School/actual	School/actual
Maintenance	Central or school/actual	Central or school/actual	School/actual
Custodians	Central/average	Central or school/average	School/actual